

**EXHIBIT B**


---

**SAN DIEGO BANKRUPTCY AND LITIGATION  
CONSULTING PRACTICE  
RESUME OF QUALIFICATIONS**

---

### **The Firm**

---

Baker Tilly US, LLP (“Baker Tilly”) is a full-service accounting, tax and advisory firm headquartered in Chicago, Illinois. Baker Tilly operates in more than 65 offices in 21 states throughout the United States and projects its annual revenues as approximately \$1 billion. Baker Tilly is also a member of a global accounting network called Baker Tilly International that is headquartered in London, United Kingdom. The San Diego Bankruptcy and Litigation Consulting Practice is a part of the firm's Global Forensics & Litigation Services team and is comprised of experienced, seasoned professionals with acknowledged expertise and credentials in the bankruptcy field. Department members have served as fiduciaries, bankruptcy examiners, mediators, crisis managers, reorganization consultants and as accountants to trustees, debtors, creditors and creditors’ committees. The firm provides a full range of services including:

- |   |                          |
|---|--------------------------|
| ▪ Audit and Accounting Services             | ▪ Expert Witness         |
| ▪ Tax Planning and Compliance               | ▪ Business Valuation     |
| ▪ Estate Planning                           | ▪ Financial Planning     |
| ▪ Business Consulting                       | ▪ IT Consulting          |
| ▪ Bankruptcy and Workout Services           | ▪ Mergers & Acquisitions |
| ▪ Dispute Resolution/Litigation Support     | ▪ Recapitalizations      |
| ▪ Assignment for the Benefit of Creditors   | ▪ Receiverships          |
| ▪ Management Consulting                     | ▪ Real Estate Practice   |
| ▪ Fraud Investigation & Forensic Accounting | ▪ Government Reporting   |

Each partner of the firm is highly credentialed and has over fifteen years of experience with each having gained additional expertise in, and responsibility for, specific areas of the firm’s practice.

### **The Bankruptcy and Litigation Consulting Practice**

---

The San Diego Bankruptcy and Litigation Consulting Practice is comprised of experienced, seasoned professionals with acknowledged expertise and credentials in the bankruptcy field. Most of our senior insolvency professionals have earned the Certified Insolvency and Restructuring Advisor (CIRA) designation conferred by the Association of Insolvency Restructuring Advisors (AIRA) in recognition of their proficiency, expertise and experience. Department members have served as Trustees, Bankruptcy Examiners, Mediators, and Crisis Managers, and as accountants to Trustees, Debtors, Creditors and Creditors’ Committees. Our broad base of experience helps produce the desired results in such areas as: bankruptcy specific services, economic and financial analysis, expert testimony, litigation support, forensic

accounting, forensic investigation and analysis, tax reporting and analysis, valuation, real estate and strategic consulting to a range of enterprises.

## **The Professionals**

---

**Stacy Elledge Chiang** leads the San Diego Bankruptcy and Litigation Consulting Practice. Ms. Elledge has extensive experience providing financial analysis and consulting services primarily in the areas of insolvency and reorganization as well as other litigation and dispute matters. Her experience with receivership, chapter 11 and chapter 7 cases includes review and analysis of the Debtor's financial condition, investigation of claims and potential avoidable transfers, solvency analyses, forensic accounting and asset tracings, preparation of monthly operating reports, analyses of reorganization and liquidation plans and development of pleadings, reports and declarative testimony. Ms. Elledge serves various parties, including trustees, receivers, debtors, and creditors in cases throughout southern California. Additionally, Ms. Elledge previously provided auditing and accounting services for clients in various industries.

Prior to joining Baker Tilly, Ms. Elledge was a partner at Squar Milner LLP, a director at LECG, LLC, a shareholder at Mack|Barclay Inc. and an experienced staff analyst for Arthur Andersen.

### Education

University of Illinois, Urbana-Champaign - BS Accountancy (Highest Honors)

### Professional Credentials

Certified Public Accountant, California

Certified Public Accountant, Illinois

Certified in Financial Forensics

Certified Insolvency and Restructuring Advisor

(Zolfo, Cooper Gold Medal Award Recipient, AIRA)

Member, American Institute of Certified Public Accountants

Member, Association of Insolvency and Restructuring Advisors

Member, California Bankruptcy Forum

Member, San Diego Bankruptcy Forum (Treasurer, 1999 – 2001)

Associate Member, San Diego County Bar Association

**Marsha Eileen Castle** is a senior manager in the San Diego Bankruptcy and Litigation Consulting Practice. Ms. Castle's experience includes receivership, chapter 11 and chapter 7 cases in which the firm has been retained to provide services to receivers, trustees, creditors and debtors. Ms. Castle's responsibilities include providing tax compliance, research and consulting services for clients in various financial and business industries. Ms. Castle's experience prior to joining the Squar Milner team included investigative and forensic accounting, team leader/liaison and fraud examiner on various Ponzi scheme and fraud investigations. Ms. Castle worked closely with the Federal Bureau of Investigation, the Securities and Exchange Commission, the U.S. Attorney's office and counsel in support of their investigations and prosecutions.

## **The Professionals (Continued)**

---

Additionally, Ms. Castle is versed in Sarbanes-Oxley implementation, testing and remediation and project management.

Prior to joining Baker Tilly, Ms. Castle was a senior manager at Squar Milner LLP, a senior managing consultant at LECG, LLC, a director of tax at Hays Financial Consulting, an independent consultant and a senior tax analyst at KPMG, LLP.

### Education

West Texas A&M University - BA Accounting

### Professional Credentials

Certified Public Accountant, California

Certified Public Accountant, Florida

Certified Public Accountant, Georgia

Certified Public Accountant, Texas

Certified Fraud Examiner

Certified Insolvency and Restructuring Advisor

Member, Association of Certified Fraud Examiners

Member, Association of Insolvency and Restructuring Advisors

Member, California Bankruptcy Forum

Member, California Receivers Forum

Member, San Diego Bankruptcy Forum

Member, San Diego Chapter of Association of Certified Fraud Examiners

**Nicole Calvillo** is a manager in the San Diego Bankruptcy and Litigation Consulting Practice. Ms. Calvillo's experience includes both chapter 11 and chapter 7 cases in which the firm has been retained to provide services to trustees, creditors, and debtors.

Prior to joining Baker Tilly, Ms. Calvillo was a supervisor at Squar Milner LLP and an associate at LECG, LLC.

### Education

San Diego State University - BS Business Administration (Emphasis in Accounting)

**Marjaneh Hernandez** is a paraprofessional in the San Diego Bankruptcy and Litigation Consulting Practice. Ms. Hernandez's experience includes both chapter 11 and chapter 7 cases in which the firm has been retained to provide services to trustees, creditors, and debtors.

Prior to joining Baker Tilly, Ms. Hernandez was paraprofessional at Squar Milner LLP and a case assistant at LECG, LLC and at Mack|Barclay Inc.

### Education

University of California, Irvine - BA Film and Media Studies

## **The Professionals (Continued)**

---

**Katherine Gough** is a Partner in the firm's Consulting Practice. She has experience in all aspects of accounting. Katherine specializes in forensic accounting, bankruptcies, receivership management and as a consultant on litigation matters. Katherine's investigative expertise has assisted in the recovery of assets in complex matters, including various Ponzi scheme and fraud investigations. Her analytical and investigative experience has also afforded her the ability to provide assistance to governmental agencies and corporations seeking support in bankruptcy situations and/or fraud investigations.

Ms. Gough has been responsible for many of the Firm's cases involving fraud detection and analysis, including all of the Firm's engagements regarding Ponzi schemes. She frequently works with investigators from the Federal Bureau of Investigation, Internal Revenue Services, U.S. Attorneys' Office, and U.S. Postal Inspector's Office, providing them with findings and supporting evidence for their respective investigations and prosecutions.

Prior to joining Baker Tilly, Ms. Gough was a financial analyst at Olen Properties, a publicly held manufacturing company.

### Professional Credentials

Member, Association of Certified Fraud Examiners

Member, Association of Insolvency and Restructuring Advisors

Member, Orange County Bankruptcy Forum

Member, Inland Empire Bankruptcy Forum

Member, California Bankruptcy Forum

Member and Past Board Member, International Women's Insolvency and Restructuring Confederation

**Scott Burack** is a Director in the firm's Tax and Financial Services departments. Mr. Burack's areas of concentration include individual, partnership, S corporation, non-profits, estate and trust taxation with an emphasis in working with individuals, their businesses and families. Mr. Burack previously served as a Tax Partner in the firm's bankruptcy tax practice, prior to transitioning to the Financial Services department where he continues to provide tax consulting services to a variety of clients.

Prior to joining Baker Tilly, Mr. Burack worked as a Senior Tax Consultant for one of the Big 4 Accounting Firms, performing services for various entities including international corporations and high net worth individuals

### Education

Loyola Law School, Los Angeles, California – Juris Doctor

University of California at Santa Barbara – BA Business Economics (Honors)

### Professional Credentials

Certified Public Accountant, California

Certified Financial Planner, California

Member, American Institute of Certified Public Accountants

## **The Professionals (Continued)**

---

Member, California State Bar Association  
Series 7 General Securities Representative  
Series 66 Uniform Combined State Law  
Life-only, Accident and Health Insurance, Variable Contracts Agent, California

**Michael Shafer** is a partner in the San Diego Tax Practice and often assists with bankruptcy tax matters due to his expertise in complex tax matters. Mr. Shafer has provided insightful and thoughtful tax solutions for many clients. With nearly 20 years of public accounting experience, he successfully delivers comprehensive tax services tailored to our clients' specific needs. Mr. Shafer serves and consults with clients regarding consolidated tax returns, international, multi-state, and merger and acquisition needs. He helps S corporations, limited liability companies, and individuals optimize their tax strategies. Mr. Shafer's primary area of practice is in corporate taxation where he performs tax planning, consulting, research, and compliance projects for privately and publicly held corporations, S-corporations, and start-ups. His experience includes consolidated corporate tax returns with international reporting and multi-state filings. Industry experience includes, but is not limited to, web-based businesses and manufacturing. Mr. Shafer also assists clients with accounting for income taxes and FIN48 reporting.

Prior to joining Baker Tilly, Mr. Shafer was a partner at Squar Milner LLP and a manager at Deloitte & Touche.

### Education

San Diego State University – Master of Science in Taxation  
University of California, Santa Barbara – BA in political science with minor in economics

### Professional Credentials

Certified Public Accountant, California  
Member, American Institute of Certified Public Accountants  
Member, California Society of Certified Public Accountants

**Schedule of Hourly Rates <sup>(1)</sup>**

Partners, Principals and Managing Directors	\$350 to \$650
Directors, Senior Managers and Managers	\$230 to \$430
Consultants	\$150 to \$320
Paraprofessionals	\$95 to \$260

**Schedule of Out-of-Pocket Costs**

Copies	\$ 0.10 per page (or actual cost for services outsourced)
Facsimiles	\$ 0.30 per page for outgoing transmissions (no charge for incoming transmissions)
Postage	Actual
Messenger	Actual
Parking	Actual
Mileage	IRS standard rate

**Professionals <sup>(2)</sup>**

Stacy Elledge Chiang, CPA/CFF, CIRA (Director)	\$395
Eileen Castle, CPA, CFE, CIRA (Senior Manager)	\$360
Nicole Calvillo (Manager)	\$225
Marjaneh Hernandez (Paraprofessional)	\$145

**Notes:**

<sup>(1)</sup> Rates are subject to change.

<sup>(2)</sup> The hourly billing rates of each professional expected to render services in this matter.